

112

Respond within 30 days to:
 David P. Fontaine
 66 Van Hook St
 West Springfield, Massachusetts
 Postal Code 01089

February 24, 2004

Commissioner, Internal Revenue Service
 Internal Revenue Service
 1111 Constitution Ave., N.W.
 Washington, DC 20224

Internal Revenue Service Center
 Andover, MA 05501

Internal Revenue Service
 Automated Collection System Support
 PO BOX 51
 Bensalem, PA 19020-0051

Internal Revenue Service
 Holtsville, NY 00501-0030

Via Certified Mail (4)

Reference the following, which should all be in the U.S. Internal Revenue Service files:

1. Final Notice of Intent to Levy from IRS – Bensalem, PA dated 2/16/2004 Taxpayer ID 010-44-4741
2. Notice of Intent to Levy # CP 504 from IRS – Holtsville, NY dated 12/8/2003 SSN/EIN 010-44-4741
3. My letter to IRS – Holtsville, NY dated 9/14/2003
4. My 22 Affidavits, notarized, witnessed, and sent certified mail dated Apr 14, 2000

To All Internal Revenue Service Offices and Employees (hereinafter referenced as you, your, and/or IRS) involved,

NOTICE - YOUR PRESENTMENTS (reference 1 and 2 above) ARE IN GROSS ERROR. On April 14, 2000, I filed 22 Affidavits (reference 4) with government officials/agencies (recipients are listed therein), contesting the validity of USC Title 26. Certified receipts show copies should be in Andover, MA and Washington, DC. On September 14, 2003 (reference 3), I again pointed out these facts. As of this date, not a single Government official has responded to any of its contents or notified me of the specific law(s) that requires me to pay "income tax". You continue to ignore my documents, and threaten me on an unsubstantiated basis with unsigned, illegal notices (harassment).

It is my firm belief that "Income Taxation" under USC Title 26 (1) does not apply to me, a Sovereign Citizen of the Massachusetts Republic having no "income" derived from government sources; (2) does not have any legal authority to execute; (3) violates numerous sections of the U.S. Constitution; and (4) therefore must be voluntary, and as such cannot carry penalties for noncompliance.

I assert that I have legally withdrawn all of my signatures from any IRS documents as stated in reference 4. I also assert that this matter is legally contested and to levy any of my personal property without "due process" is another violation of my Constitutional Rights.

I again hereby refute the validity of your presentment demand, without dishonor. I do not owe this or any amount to you, your agency, or your organization. Pursuant to the Uniform Commercial Code Section 3-505, please provide me the following information:

1. Reasonable identification of the person who is making said presentment demand, including copies of the following: (a) Driver's License, (b) Social Security Card, and (c) IRS Identification Card.
2. Exhibition of the instrument, agreement or contract, which I knowingly, voluntarily, and intentionally entered into with you, which created the alleged liability contained in the above referenced presentment demands (reference 1 and 2).
3. Your authority to make such presentment demand. If you are making this presentment for another, please include the names and title(s) of person(s) delegating you such authority, within the law, that defines me, a Sovereign Citizen, domiciled and exercising my fundamental right to earn compensation for labor in one of the 50 states, as the "person" liable for paying the taxes referred to in the said presentment demands (reference 1 and 2).

(12)

Respond within 30 days to:
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 68 Van Horn St
 West Springfield, Massachusetts
 Postal Code 01089

February 24, 2004

Please provide such information to me within 30 days. If you do not find this time period reasonable, please request an extension, in writing. If you do not provide this information within the reasonable time period provided for, UCC Section 3-505 (2) will prevail.

I explicitly reserve all of my common law and fundamental rights, as an un-enfranchised Sovereign Citizen of the Massachusetts Republic, by the authority of UCC 1-207.

Your interpretation of true law, execution of "color of law", and extortion to enforce "color of law" have forced me to expend labor (slavery) for the last five years researching Federal and State Tax Laws and the Judicial System. You are servants of "We, the People" and responsible to uphold the US Constitution, yet your actions/inactions violate Constitutional and Federal Law. The following is a partial list of IRS violations:

1. US Constitution – 1st, 4th, 5th, 8th, 13th Amendments
2. 18 USC 242 Deprivation of rights under color of law
3. 42 USC 1981 Equal rights under the law
4. 42 USC 1983 Civil action for deprivation of rights
5. 18 USC 245(b)(1)(B) Federally protected activities – interference/intimidation of individuals in pursuit of activity administered by U.S.
6. Illegal taxation of "compensation for labor"
7. Inconsistent tax application
8. Excess taxation
9. Double / Triple Taxation
10. Illegal tax collection procedures
11. 18 USC 1584 Sale into involuntary servitude
12. Amendment VIII Undue Hardship
13. 18 USC 1001 Statements or entries generally
14. 18 USC 1341 Frauds and swindles
15. 18 USC 1957 Engaging in monetary transactions in property derived from specified unlawful activity
16. 18 USC 4 Misprision of felony
17. 42 USC 1985 Conspiracy to interfere with civil rights
18. Conspiracy to commit fraud
19. 18 USC 241 Conspiracy against rights
20. 18 USC 872 Extortion by officers or employees of the United States
21. Conspiracy to commit extortion
22. 18 USC 876 Mailing threatening communications
23. 18 USC 1512 Tampering with a witness, victim, or an informant
24. 18 USC 1513 Retaliating against a witness, victim, or an informant
25. 18 USC 3 Accessory after the fact
26. 18 USC 2075 Officer failing to make returns or reports
27. 18 USC 2315 Sale or receipt of stolen goods, securities, moneys, or fraudulent State tax stamps
28. Article VI, Cl 2 & 3 Dereliction of duty
29. Willful blindness
30. 42 USC 1986 Action for neglect to prevent
31. Neglect of Human Decency

(12)

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West Springfield, Massachusetts
Postal Code 01089

February 24, 2004

Without legal justification, your enforcement of color-of-law is fraud. Threatening tax warrant, lien, levy, etc., without a trial violates Constitutionally protected "due process" of law. Using unsubstantiated threats to instill fear for the safety of my property elevates your actions to extortion. You have not provided a legal basis for doing this, nor have you provided me with "due process of law". You have made the threats under "color of law" and you state you will carry them out "without further notice". You have become judge, jury, and executioner. You have bypassed the 3 branches of government crosscheck built into our system. Your "color of law" ignores "UNALIENABLE RIGHTS" as protected by the US Constitution. Your process preys on uneducated individuals and their fear of government. It survives because of the enormous effort, strain, and legal costs surrounding the fight to negate it. For me that cost is miniscule in comparison to my mental anguish, reduced health, lost time, and reduced enjoyment of life.

I require an immediate written, signed retraction of the threatened action(s) from the IRS. Any correspondence must contain name(s), title(s), and signature(s) as per law. The toll you have already placed on my family's health and relationship, the fear of unjust reprisal, and the lost time in my family's enjoyment of life, liberty, and the pursuit of happiness are major factors in my bringing this matter to the highest Court(s) possible.

Without Prejudice, UCC 1-207
Under Threat, Duress, and/or Coercion



David P. Fontaine
SSN 010-44-4741



Case 3:04-cv-30080-MAP
Internal Revenue Service
1973 North Rulon White Blvd.
Ogden, UT 84404

Document 1-7

Filed 04/26/2004 Page 4 of 20

Department of the Treasury

Taxpayer Identification Number:

010-44-4741

Form: Tax Year(s):

Person to Contact: Dennis Parizek

Employee Identification Number: 29-61699

Contact Telephone Number: (866)-899-9083

Contact Fax Number:

Contact Hours: 7:00 am - 7:00 pm Mountain Time

Date: FEB 25 2004

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049

Dear Taxpayer(s):

This is in reply to your recent correspondence.

Federal tax laws are passed by Congress and signed by the President. The Internal Revenue Service is responsible for administering federal tax laws fairly and ensuring that taxpayers comply with the laws. We do not have authority to change the laws.

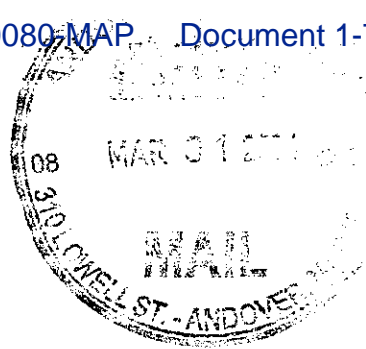
The Internal Revenue Service strives to collect the proper amount of revenues at the least cost to the public, and in a manner that warrants the highest degree of public confidence in our integrity, efficiency, and fairness. In accomplishing this, we continually strive to help taxpayers resolve legitimate account problems as effectively as possible. While tax collection is not a popular function of government, it clearly is a necessary one. Without it all other functions would eventually cease.

There are people who encourage others to deliberately violate our nation's tax laws. It would be unfortunate if you were to rely on their opinions. These persons take legal statements out of context and claim that they are not subject to tax laws. Many offer advice that is false and misleading, hoping to encourage others to join them. Generally, their advice isn't free. Taxpayers who purchase this kind of information often wind up paying more in taxes, interest, and penalties than they would have paid simply by filing correct tax returns. Some may subject themselves to criminal penalties, including fines and possible imprisonment.

Federal courts have consistently ruled against the arguments you have made. Therefore, we will not respond to future correspondence concerning these issues.

Sincerely yours,
Dennis L. Parizek
Operations Manager,
Exam SC Support

RX # 11 (15)



Respond within 30 days to:
David P. Fontaine
68 Van Horn St
West Springfield, Massachusetts
Postal Code 01089

RX 3/11/04

RECEIVED
MAR -6 A 9:59

February 24, 2004

Commissioner, Internal Revenue Service
Internal Revenue Service
1111 Constitution Ave., N.W.
Washington, DC 20224

Internal Revenue Service Center IV
Andover, MA 05501

Internal Revenue Service
Automated Collection System Support
PO Box 57
Bensalem, PA 19020-8514

Internal Revenue Service
Holtsville, NY 00501-0030

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18. Conspiracy to commit fraud
19. 18 USC 241 Conspiracy against rights
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21. Conspiracy to commit extortion
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24. 18 USC 1513 Retaliating against a witness, victim, or an informant
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26. 18 USC 2075 Officer failing to make returns or reports
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Without Prejudice, UCC 1-207
Under Threat, Duress, and/or Coercion



David P. Fontaine
SSN 010-44-4741

16

DATE: 04/01/2004

TELEPHONE NUMBER
OF IRS OFFICE:
TOLL FREE 1-800-829-3903
SBW
RX #12
RX 4/9/04REPLY TO:
AUTOMATED COLLECTION SYSTEM SUPPORT
PO BOX 57
BENSALEM, PA 19020-8514

TO:

P 14-1090832

FLEET NATIONAL BANK
COURT ORDER PROCESSING DEPT
5701 HORATIO ST./C NYUT35402J
UTICA, NY 13502DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682IDENTIFYING NUMBER(S): 010-44-4711
FONT C 00

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040A	12-31-2000	\$ 6,597.95	\$ 485.84	\$ 7,083.79

THIS LEVY WON'T ATTACH FUNDS IN IRAs, SELF-EMPLOYED INDIVIDUAL RETIREMENT
PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL,
UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT.Total
Amount
Due \$ 7,083.79

We figured the interest and late payment penalty to 05-04-2004

Although we have told you to pay the amount you owe, it is still not paid. This is your copy of a notice of levy we have sent to collect this unpaid amount. We will send other levies if we do not get enough with this one.

Banks, credit unions, saving and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must hold your money for 21 calendar days before sending it to us. They must include the interest you earn during that time. Anyone else we send a levy to must turn over your money, property, credits, etc. that they have (or are already obligated for) when they would have paid you.

If you decide to pay the amount you owe now, please **bring** a guaranteed payment (cash, cashier's check, certified check, or money order) to the nearest IRS office with this form, so we can tell the person who received this levy not to send us your money. If you mail your payment instead of bringing it to us, we may not have time to stop the person who received this levy from sending us your money.

If we have erroneously levied your bank account, we may reimburse you for the fees your bank charged you for handling the levy. You must file a claim with the IRS on Form 8546 within one year after the fees are charged.

If you have any questions, or want to arrange payment before other levies are issued, please call or write us. If you write to us, please include your telephone number and the best time to call.

Signature of Service Representative

Title

Operations Manager, Collection

16

SEC. 6331. LEVY AND DISTRAINT.

(b) **Seizure and Sale of Property.**-- The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (e), a levy shall extend only to property assessed and obligations existing at the time thereof. In any case in which a Secretary may levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or personal, tangible or intangible).

(c) **Successive Seizures.**-- Whenever any property or rights to property upon which levy has been made by virtue of subsection (a) is not sufficient to satisfy the claim of the United States for which levy is made, the Secretary may, thereafter, and as often as may be necessary, proceed to levy in the like manner upon any other property liable to levy of the person against whom such claim exists, until the amount due from him, together with all expenses, is fully paid.

SEC. 6332. SURRENDER OF PROPERTY SUBJECT TO LEVY.

(a) **Requirement.**-- Except as otherwise provided in subsections (b) and (c), any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made shall, upon demand of the Secretary, surrender such property or rights (or discharge such obligation) to the Secretary, except such part of the property or rights as is, at the time of such demand, subject to an attachment or execution under any judicial process.

(b) Special Rule for Life Insurance and Endowment Contracts.

(1) **In general.**-- A levy on an organization with respect to a life insurance or endowment contract issued by such organization shall, without necessity for the surrender of the contract document, constitute a demand by the Secretary for payment of the amount described in paragraph (2) and the exercise of the right of the person against whom the tax is assessed to the advance of such amount. Such organization shall pay over such amount 90 days after service of notice of levy. Such notice shall include a certification by the Secretary that a copy of such notice has been mailed to the person against whom the tax is assessed at his last known address.

(2) **Satisfaction of levy.**-- Such levy shall be deemed to be satisfied if such organization pays over to the Secretary the amount which the person against whom the tax is assessed could have had advanced to him by such organization on the date prescribed in paragraph (1) for the satisfaction of such levy, increased by the amount of any advance (including contractual interest thereon) made to such person on or after the date such organization received actual notice or knowledge (within the meaning of section 6328 (i)(1)) of existence of the lien with respect to which such levy is made, other than an advance (including contractual interest thereon) made automatically to maintain such contract in force under an agreement entered into before such organization had such notice or knowledge.

(3) **Enforcement proceedings.**-- The satisfaction of a levy under paragraph (2) shall be without prejudice to any civil action for the enforcement of any lien imposed by this title with respect to such contract.

(c) **Special Rule for Banks.**-- Any bank (as defined in section 408(n)) shall surrender (subject to an attachment or execution under judicial process) any deposits (including interest thereon) in such bank only after 21 days after service of levy.

(d) Enforcement of Levy.

(1) **Extent of personal liability.**-- Any person who fails or refuses to surrender any property or rights to property, subject to levy, upon demand by the Secretary, shall be liable in his own person and estate to the United States in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of taxes for the collection of which such levy has been made, together with costs and interest on such sum at the underpayment rate established under section 6621 from the date of such levy (or, in the case of a levy described in section 6331 (d)(3), from the date such person would otherwise have been obligated to pay over such amounts to the taxpayer). Any amount (other than costs) recovered under this paragraph shall be credited against the tax liability for the collection of which such levy was made.

(2) **Penalty for violation.**-- In addition to the personal liability imposed by paragraph (1), if any person required to surrender property or rights to property fails or refuses to surrender such property without reasonable cause, such person shall be liable to a penalty equal to 50 percent of the amount recoverable under paragraph (1). No part of such penalty shall be credited against the tax liability for the collection of which such levy was made.

(e) **Effect of honoring levy.**-- Any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made who, upon demand by the Secretary, surrenders such property or rights to property (or discharges such obligation) to the Secretary (or who pays a liability under subsection (d)(1)) shall be discharged from any obligation or liability to the delinquent taxpayer and any other person with respect to such property or rights to property arising from such surrender or

SEC. 6333. PRODUCTION OF BOOKS.

If a levy has been made or is about to be made on any property, or right to property, any person having custody or control of any books or records, containing evidence or statements relating to the property or right to property

SEC. 6343. AUTHORITY TO RELEASE LEVY AND RETURN PROPERTY.**(a) Release of Levy and Notice of Release.**

(1) **In general.**-- Under regulations prescribed by the Secretary, the Secretary shall release the levy upon all, or part of, the property or rights to property levied upon and shall promptly notify the person upon whom such levy was made (if any) that such levy has been released if--

(A) the liability for which such levy was made is satisfied or becomes unenforceable by reason of lapse of time,

(B) release of such levy will facilitate the collection of such liability,

(C) the taxpayer has entered into an agreement under section 6159 to satisfy such liability by means of installment payments, unless such agreement provides otherwise,

(D) the Secretary has determined that such levy is creating an economic hardship due to the financial condition of the taxpayer, or

(E) the fair market value of the property exceeds such liability and release of the levy on a part of such property could be made without hindering the collection of such liability.

For purposes of subparagraph (C), the Secretary is not required to release such levy if such release would jeopardize the secured creditor status of the Secretary.

(2) **Expedited determination on certain business property.**-- In the case of any tangible personal property essential in carrying on the trade or business of the taxpayer, the Secretary shall provide for an expedited determination under paragraph (1) if levy on such tangible personal property would prevent the taxpayer from carrying on such trade or business.

(3) **Subsequent levy.**-- The release of levy on any property under paragraph (1) shall not prevent any subsequent levy on such property.

(b) **Return of Property.**-- If the Secretary determines that property has been wrongfully levied upon, it shall be lawful for the Secretary to return--

(1) The specific property levied upon,

(2) an amount of money equal to the amount of money levied upon, or

(3) an amount of money equal to the amount of money received by the United States from a sale of such property.

Property may be returned at any time. An amount equal to the amount of money levied upon or received from such sale may be returned at any time before the expiration of 9 months from the date of such levy. For purposes of paragraph (3), if property is declared purchased by the United States at a sale pursuant to section 6335(e) (relating to manner and conditions of sale), the United States shall be treated as having received an amount of money equal to the minimum price determined pursuant to such section or (if larger) the amount received by the United States from the resale of such property.

(d) RETURN OF PROPERTY IN CERTAIN CASES, -- IF --

(1) any property has been levied upon, and

(2) the Secretary determines that --

(A) the levy on such property was premature or otherwise not in accordance with administrative procedures of the Secretary,

(B) the taxpayer has entered into an agreement under section 6159 to satisfy the tax liability for which the levy was imposed by means of installment payments, unless such agreement provides otherwise,

(C) the return of such property will facilitate the collection of the tax liability, or

(D) with the consent of the taxpayer or the Taxpayer Advocate, the return of such property would be in the best interests of the taxpayer (as determined by the Taxpayer Advocate) and the United States, the provisions of subsection (b) shall apply in the same manner as if such property had been wrongfully levied upon, except that no interest shall be allowed.

* * * * *

Applicable Sections of Internal Revenue Code

6321.	LIEN FOR TAXES.
6322.	PERIOD OF LIEN.
6325.	RELEASE OF LIEN OR DISCHARGE OF PROPERTY.
6331.	LEVY AND DISTRAINT.
6332.	SURRENDER OF PROPERTY SUBJECT TO LEVY.
6333.	PRODUCTION OF BOOKS.
6334.	PROPERTY EXEMPT FROM LEVY.
6343.	AUTHORITY TO RELEASE LEVY AND RETURN PROPERTY.
7426.	CIVIL ACTIONS BY PERSONS OTHER THAN TAXPAYERS.
7429.	REVIEW OF JEOPARDY LEVY OR ASSESSMENT PROCEDURES.

For more information about this notice, please call the phone number on the front of this form.

Rx 4/10/04

(17)

**Department of the Treasury****Letter Date:** 04/09/2004**CERTIFIED MAIL** 7108 8516 2574 6628 8684

DAVID P FONTAINE
 68 VAN HORN ST
 W SPRINGFIELD, MA 01089-3049

Internal Revenue Service

Rx 4/13

Taxpayer Identification Number:

010-44-4741

Person to Contact:

SHEILA OBRIEN

Contact Identification Number:

21-08BROO

Contact Telephone Number:

(800) 829-3903

Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320

We filed a Notice of Federal Tax Lien on 04/06/2004 because our records show the following:

<u>Type of Tax</u>	<u>Tax Period</u>	<u>Amount Owed</u>
1040	12/31/2000	6597.95

The lien attaches to all property you currently own and to all property you may acquire in the future. It may also damage your credit rating and hinder your ability to obtain additional credit.

You have a right to request a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we've enclosed Publication 1660, *Collection Appeal Rights*.

If you want to request a hearing, please complete the enclosed form 12153, *Request for a Collection Due Process Hearing*, and mail it to:

Internal Revenue Service
 PO BOX 57
 BENSALEM, PA 19020

You must request your hearing by 05/13/2004.

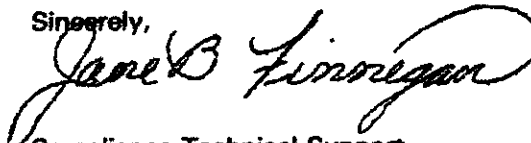
We'll issue a Certificate of Release of the Federal Tax Lien within 30 days after you pay the full amount owed. To get your current balance, contact the person whose name and telephone appear at the top of this letter.

(over)

We'll also release the lien within 30 days after we accept a bond guaranteeing payment of the amount owed or after we adjust your account based on the decision of your requested hearing. We enclosed Publication 1450, *Instructions on Requesting a Certificate of Release of Federal Tax Lien*.

If you have any questions, please contact the person whose name and telephone number appear at the top of this letter.

Sincerely,



Compliance Technical Support
Territory Manager

Enclosures:

Publication 1, *Your Rights as a Taxpayer*

Publication 1450, *Instructions on Requesting A Certificate of Release of Federal Tax Lien*

Publication 1660, *Collection Appeal Rights*

Form 668 (Y) (c), *Notice of Federal Tax Lien*

Form 12153, *Request for a Collection Due Process Hearing*

Instructions on Requesting

A Certificate of Release of Federal Tax Lien

Section 6325(a) of the Internal Revenue Code directs us to release a Federal Tax Lien after a tax liability is paid in full or legally unenforceable. We also must release a lien when we accept a bond for payment of the tax.

If we haven't released the lien within thirty days, you can ask for a Certificate of Release of Federal Tax Lien. Send your written request with any required documents to:

Area Director of Internal Revenue Service
(Address to Area Office where the lien is filed)

Attention: Technical Support Manager

Your request must contain the following information:

- A. The date of your request;
- B. The name and address of the taxpayer;
- C. One copy of each Notice of Federal Tax Lien you want released.; and
- D. Why you want us to release the lien.

If you've paid the tax, please enclose a copy of either of the following:

- 1. An Internal Revenue Service receipt;
- 2. A canceled check;
- 3. Any other acceptable proof of payment.

Please include a telephone number with the best time for us to call you if we need additional information.

We may need to research your account to confirm you no longer have a liability. We will provide a release once we have verified the status of your account.

For an immediate or urgent Certificate of Release of Federal Tax Lien, visit or telephone the area office that filed the Notice of Federal Tax Lien. Be prepared to show proof of payment.

You can pay any unpaid tax with a certified check, cashier's check, or money order to receive a release.



Department of the Treasury
Internal Revenue Service

Publication 1450 (Rev. 4-2001)
Catalog Number 10665H

1008

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 04/07/2004 - 17:00PM Recording Number: 01008FON2453103 UCC Number : IRS166400404 Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #1 Lien Unit Phone: (800) 829-3903	IRS Serial Number: 166400404

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
DAVID P FONTAINE

Residence :
68 VAN HORN ST
W SPRINGFIELD, MA 01089-3049

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/2000	010-44-4741	07/28/2003	08/27/2013	6597.95

Filed at: U.S. District Court
USDC ELECTRONIC
Boston, MA 02109

Total \$ 6597.95

This notice was prepared and executed at BOSTON, MA
on this, the 06th day of April, 2004.

Authorizing Official:
SHEILA OBRIEN

Title:
ACS 21-00-0008

Request for a Collection Due Process Hearing

Use this form to request a hearing with the IRS Office of Appeals only when you receive a **Notice of Federal Tax Lien Filing & Your Right To A Hearing Under IRC 6320**, a **Final Notice - Notice Of Intent to Levy & Your Notice Of a Right To A Hearing**, or a **Notice of Jeopardy Levy and Right of Appeal**. Complete this form and send it to the address shown on your lien or levy notice for expeditious handling. Include a copy of your lien or levy notice(s) to ensure proper handling of your request.

(Print) Taxpayer Name(s): _____

(Print) Address: _____

Daytime Telephone Number: _____ Type of Tax/Tax Form Number(s): _____

Taxable Period(s): _____

Social Security Number/Employer Identification Number(s): _____

Check the IRS action(s) that you do not agree with. Provide specific reasons why you don't agree. If you believe that your spouse or former spouse should be responsible for all or a portion of the tax liability from your tax return, check here ☐ and attach Form 8857, Request for Innocent Spouse Relief, to this request.

☐ **Filed Notice of Federal Tax Lien (Explain why you don't agree. Use extra sheets if necessary.)**

☐ **Notice of Levy/Seizure (Explain why you don't agree. Use extra sheets if necessary.)**

I/we understand that the statutory period of limitations for collection is suspended during the Collection Due Process Hearing and any subsequent judicial review.

Taxpayer's or Authorized Representative's Signature and Date: _____

Taxpayer's or Authorized Representative's Signature and Date: _____

IRS Use Only:

IRS Employee (Print): _____ IRS Received Date: _____

Employee Telephone Number: _____

Where to File Your Request

It is important that you file your request using the address shown on your lien or levy notice. If you have been working with a specific IRS employee on your case, you should file the request with that employee.

How to Complete Form 12153

1. Enter your full name and address. If the tax liability is owed jointly by a husband and wife, and both wish to request a Collection Due Process Hearing, show both names.
2. Enter a daytime telephone number where we can contact you regarding your request for a hearing.
3. List the type(s) of tax or the number of the tax form(s) for which you are requesting a hearing (e.g. Form 1040, Form 941, Trust Fund Recovery Penalty, etc.).
4. List the taxable periods for the type(s) of tax or the tax form(s) that you listed for item 3 above (e.g., year ending 12-31-98, quarter ending 3-31-98).
5. Show the social security number of the individual(s) and/or the employer identification number of the business(s) that are requesting a hearing.
6. Check the IRS action(s) that you do not agree with (Filed Notice of Federal Tax Lien and/or Notice of Levy/Seizure). You may check both actions if applicable.
7. Provide the specific reason(s) why you do not agree with the filing of the Notice of Federal Tax Lien or the proposed Notice of Levy/Seizure action. One specific issue that you may raise at the hearing is whether income taxes should be abated because you believe that your spouse or former spouse should be responsible for all or a portion of the tax liability from your tax return. You must, however, elect such relief. You can do this by checking the indicated box and attaching Form 8857 to this request for a hearing. If you previously filed Form 8857, please indicate when and with whom you filed the Form.
8. You, or your authorized representative, must sign the Form 12153. If the tax liability is joint and both spouses are requesting a hearing, both spouses, or their authorized representative(s), must sign.
9. It is important that you understand that we are required by statute to suspend the statutory period for collection during a Collection Due Process Hearing.

Collection Appeal Rights

You can appeal many IRS collection actions. There are various collection appeal procedures available to you. The two main procedures are **Collection Due Process (CDP)** and **Collection Appeals Program (CAP)**. There are other collection actions which have their own specific appeal procedures. These other actions are discussed at the bottom of page four of this publication.

Collection Due Process (CDP) is available if you receive one of the following notices: Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320 (Lien Notice), a *Final Notice - Notice of Intent to Levy and Notice of Your Right to A Hearing*, a *Notice of Jeopardy Levy and Right of Appeal*, a *Notice of Levy on Your State Tax Refund - Notice of Your Right to a Hearing (Levy Notices)*. If you disagree with the CDP decision, you can go to court. CDP is more thoroughly described on pages one and two of this publication.

Collection Appeals Program (CAP) is generally quicker and available for a broader range of collection actions. However, you can't go to court if you disagree with the CAP decision. CAP procedures are described on pages three and four of this publication.

You may represent yourself at CDP, CAP and other Appeals proceedings. Or, you can have an attorney, certified public accountant, or a person enrolled to practice before the IRS represent you. If you want your representative to appear without you, you must provide a properly completed Form 2848, *Power of Attorney and Declaration of Representative*. This form is available at your local IRS office, or by calling 1-800-829-3676, or from our web site at www.irs.gov.

HEARING AVAILABLE UNDER COLLECTION DUE PROCESS (CDP) For Lien and Levy Notices

You have the right to a CDP hearing by the IRS Office of Appeals for these collection actions: the first time a Notice of Federal Tax Lien is filed on a tax period; before we send the first levy on your property for a tax period; when we levy your state refund; and when we issue a jeopardy levy. You may contest the CDP decision in the Tax Court or an U.S. District Court, as appropriate.

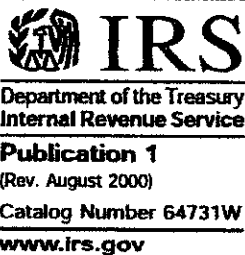
Lien Notice: The IRS is required to notify you the first time a Notice of Federal Tax Lien is filed for each tax period. We have to notify you within 5 days after the lien notice filing. You then have 30 days, after that 5-day period, to request a hearing with the Office of Appeals. The lien notice you receive will indicate the date this 30-day period expires.

Levy Notice: For each tax period, the IRS is required to notify you the first time we intend to collect a tax liability by taking your property or rights to property. We do this by sending you a levy notice. We can't levy or seize your property within 30 days from the date this notice

is mailed, or given to you, or left at your home or office. During that 30-day period, you may request a hearing with the Office of Appeals. There are two exceptions to this notice of intent to levy provision. We may issue a levy without sending this notice or waiting 30 days when collection of the tax is in jeopardy. We may also levy on your state tax refund without sending a notice or waiting 30 days. You can request a hearing after the levy action for both of these instances.

How do you request a hearing under Collection Due Process with the Office of Appeals?

Complete Form 12153, *Request for a Collection Due Process Hearing*, and send it to us at the address shown on your lien or levy notice within 30 days. Check the IRS action(s) you disagree with, and explain why you disagree. If you received both a lien and a levy notice, you may appeal both actions. You must identify all of your reasons for disagreement with us at this time. You may raise issues relating to the unpaid tax including:



Your Rights as a Taxpayer

The first part of this publication explains some of your most important rights as a taxpayer. The second part explains the examination, appeal, collection, and refund processes. This publication is also available in Spanish.

Declaration of Taxpayer Rights

I. Protection of Your Rights

IRS employees will explain and protect your rights as a taxpayer throughout your contact with us.

II. Privacy and Confidentiality

The IRS will not disclose to anyone the information you give us, except as authorized by law. You have the right to know why we are asking you for information, how we will use it, and what happens if you do not provide requested information.

III. Professional and Courteous Service

If you believe that an IRS employee has not treated you in a professional, fair, and courteous manner, you should tell that employee's supervisor. If the supervisor's response is not satisfactory, you should write to the IRS director for your area or the center where you file your return.

IV. Representation

You may either represent yourself or, with proper written authorization, have someone else represent you in your place. Your representative must be a person allowed to practice before the IRS, such as an attorney, certified public accountant, or enrolled agent. If you are in an interview and ask to consult such a person, then we must stop and reschedule the interview in most cases.

You can have someone accompany you at an interview. You may make sound recordings of any meetings with our examination, appeal, or collection personnel, provided you tell us in writing 10 days before the meeting.

V. Payment of Only the Correct Amount of Tax

You are responsible for paying only the correct amount of tax due under the law—no more, no less. If you cannot pay all of your tax when it is due, you may be able to make monthly installment payments.

VI. Help With Unresolved Tax Problems

The Taxpayer Advocate Service can help you if you have tried unsuccessfully to resolve a problem with the IRS. Your local Taxpayer Advocate can offer you special help if you have a significant hardship as a result of a tax problem. For more information, call toll free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or write to the Taxpayer Advocate at the IRS office that last contacted you.

VII. Appeals and Judicial Review

If you disagree with us about the amount of your tax liability or certain collection actions, you have the right to ask the Appeals Office to review your case. You may also ask a court to review your case.

VIII. Relief From Certain Penalties and Interest

The IRS will waive penalties when allowed by law if you can show you acted reasonably and in good faith or relied on the incorrect advice of an IRS employee. We will waive interest that is the result of certain errors or delays caused by an IRS employee.

THE IRS MISSION

PROVIDE AMERICA'S
 TAXPAYERS TOP QUALITY
 SERVICE BY HELPING THEM
 UNDERSTAND AND MEET
 THEIR TAX RESPONSIBILITIES
 AND BY APPLYING THE TAX
 LAW WITH INTEGRITY AND
 FAIRNESS TO ALL.

18



April 14, 2004

Help | Contact Fleet

- > Print This Page
- > Download Activity
- > View Selected Detail
- > View Another Account

View Account Detail

Premier Int CK 0009351078
 Current Balance -\$22.00
 Available Balance -\$22.00

View the image of a check. Click any check number displayed below in bold.

Click on column headings below to sort.

Show Daily Balances

Date	Check #	Description	Deposit	Withdrawal
04/14/04		Pending Credit - Subject To Verification	918.61	
04/13/04	373	Check - Ecp		-940.61
04/13/04		Tax Levy		-1,143.05
04/12/04		Debit Card Purchase: F.p. Mcnamara Rubbish 413-592		-113.00
04/09/04		ATM Withdrawal: 982 Riverdale St		-100.00
04/08/04	374	Check		-955.98
04/07/04		Debit Card Purchase: F.p. Mcnamara Rubbish 413-592		-139.00
04/07/04		Web Payment: Paypal Inst Xfer		-300.00
04/07/04		Web Payment: Paypal Transfer		-300.00
04/07/04		ATM Deposit 735 Westfield St	1,000.00	
04/06/04	372	Check		-100.00
04/06/04		ATM Deposit 735 Westfield St	285.00	
04/05/04		Preauth CR Paypal Verifybank 040404 104c422232v4I	0.28	
04/05/04		Preauth CR Paypal Verifybank 040404 204c422232v4I	0.05	
04/05/04		ATM Deposit 982 Riverdale St	350.00	
04/01/04		ATM Withdrawal: 982 Riverdale St		-300.00
04/01/04		ATM Deposit 982 Riverdale St	1,140.00	
03/29/04		Debit Card Purchase: The Home Depot 2662 W Springf		-573.94
03/29/04		Select Credit The Home Depot 2662 W Springfield MA	103.95	
03/26/04		ATM Deposit 735 Westfield St	900.00	
03/25/04		Return Deposited Item Fee		-5.00
03/25/04		Returned Deposited Item		-2,000.00
03/25/04		ATM Withdrawal: 982 Riverdale St		-500.00
03/23/04		Interest Credited	0.11	
03/23/04		ATM Withdrawal: 982 Riverdale St		-200.00
03/22/04	352	Check		-15.00

Internal Revenue Service
Ogden, UT 84404

Department of the Treasury

Taxpayer Identification Number:

010-44-4741

Form:

1040

Tax Period Ended and Tax Deficiency:

December 31, 1999

\$12,088.00

Person to Contact:

Tax Technician

Contact Telephone Number:

1-866-899-9085 (Toll-Free)

Contact Hours:

7 A.M. to 7 P.M. MST Monday-Friday

Fax Number:

Employee Identification Number:

29-61699

Last Date to Respond to this letter:

May 9, 2004

Date: April 9, 2004

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD, MA 01089-3049 682

Dear DAVID P FONTAINE:

We previously asked you to send us your federal income tax return (Form 1040, 1040A, or 1040EZ) for the tax period shown above. Since we don't have a record of receiving a response from you we have figured your tax and proposed penalties based on the information your employers, banks, and other payers reported on Forms W-2, W-2P, 1099, etc. We explain the tax and penalties in the enclosed report.

If you agree with the tax and penalties shown in the report, please sign, date and return one copy of the report along with payment for the total payment due. It is to your advantage to pay the total amount now since we will continue to charge interest until the amount you owe is paid in full. If you can't pay the full amount at this time, please call us to discuss how you can pay what you owe.

If you don't agree with the tax and penalties and want us to reconsider this matter, you should respond within 30 days from the date of this letter providing the reason you didn't file a return and other related information you want us to consider.

If you decide to file a return at this time, please send it to the above address. To help us identify your case, please include this letter with your return. Be sure to include all supporting records. We have enclosed a copy of this letter for your records and an envelope for your convenience.

Under the Privacy Act of 1974, we must tell you that our legal right to ask for this information is Internal Revenue Code sections 6001, 6011, 6012(a) and their regulations. They say that you must furnish us with records of statements for any tax year that you are liable for, including the taxes your employer withheld.

Letter 1862 (SC) (Rev. 4-1999)

Cat. No. 61258E MAE

19

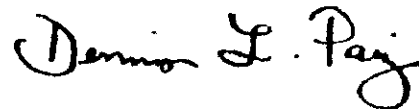
We ask for this information to carry out the Internal Revenue Tax laws of the United States and you are required to give us this information. We may give the information to the Department of Justice for civil and criminal litigation, other Federal agencies, states, cities and the District of Columbia for use in administering their tax laws.

If you do not provide the information we ask for, or provide fraudulent information, the law provides that you may be charged penalties and in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, reductions or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

We have enclosed Publication 1, Your Rights as a Taxpayer, Publication 5, Your Appeal Rights and How to Prepare a Protest If You Don't Agree, and Publication 594, Understanding the Collection Process, for your information.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter. Thank you for your cooperation.

Sincerely yours,



Dennis L Parizek
Manager, Examination Operations

Enclosures:
Copy of this letter
Envelope
Examination Report (2)
Publication 1
Publication 5
Publication 594